25
13

Previous references.

G. F. 13 of 1896-97 190 ✓
8. 1-2 (Gen: Fin)

File No. 65 (1896-97)

Serial Nos. 366

Later references.

G. F. 286 of '02-03

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 366

Part B. for

SUBJECT.

Mode in which refunds should be prepared and submitted for sanction.

(For Table of Contents see on the reverse)

Consolidated file

G. R. S. 58

3 K. From the D.C. Mysore. No. 1372 Dated 8th March 1897.

Represents the inconvenience in the matter of submitting separate refund bills in each individual case.

4 To the Comptroller. No. 5200/Fl.688 Dated 19-3-97

Forwards copy of the above and calls for his opinion on the course suggested by the Deputy Commr.

5 From the same. No. 6245 Dated 31st March 1897.

States that under article 247(c) a refund cannot be made on the receipt of an official and lodged in deposit pending demand.

6 To the Deputy Commissioners of Districts, the Comptroller, and the Heads of Departments.

No. 9402-434/Fl.841. Dated 25th April 1897.

Commends the Comptroller's suggestion and its adoption accordingly.

No. 1372
Enclosures No. —

(3)

DEPUTY COMMISSIONER'S OFFICE,
MYSORE DISTRICT,
Dated 8th March 1897

G.A.25-1896 Sl. 3

To

The Secretary to the Government of Mysore,
Revenue and General Departments.

SIR,

With reference to Government Proceedings No. 3621-56 Fl. 290 dated the 5th October last, directing that a separate refund bill be submitted in respect of each individual case, I have the honor to submit the following for the favourable consideration of Government.

2. The practice brought to the notice of Government by the Comptroller of causing refund bills in favour of several parties on the appearance of one of them and crediting the balance remaining unpaid to deposit is, no doubt, contrary to Codal rules. But I

consider it impossible that a large number of persons should be required to be present personally on an appointed day and that the whole account of a bill should be disbursed on that day. The officer making payments need not credit to deposit the balance remaining unpaid but he may keep it with him on his personal responsibility until payments are fully and compleatly made to one and all to whom money is due. This practice is observed in the case of pay bills of establishments consisting of a large number of people who are not generally paid their pay the day the bills are cashed; the amount drawn is kept by the Head of the Department and should from any cause one or several officials absent themselves after the pay is drawn and are not able to return to duty before the end of the month the amount remaining undisbursed is remitted to the Treasury

In

3. In this District instances are not few where (as in the case of the refund bill submitted with this office letter No: 972 dated the 29th December 1896 which was however returned without being sanctioned with your docket No: 6664 dated 26th January (1897) the Fl 557 re asmo for the refund of amounts in favor of several persons are the same, The Government Proceedings under reference invests that even in such cases separate bills should be submitted in respect of each individual. This will involve needless and heavy clerical labour as Somathimes 500 or 600 bills will have to be prepared as in the present case where 116 persons owning lands under one and the same tank claim refund of the amount owing to its breach under the floods.

4. I request you will be good enough to communicate the orders of Government on the subject early as large number of bills are pending disposal in this office.

I have the honor to be
Sir
Your most obedient Servt

D Munro
Deputy Commissioner
Mysore Districts

Compd Utt

No. 1372
Enclosures No.

DEPUTY COMMISSIONER'S OFFICE,
MYSORE DISTRICT,
Dated 8th March 1897

G.A. 25-1896 Sl. 3

To

The Secretary to the Government of Mysore,
Revenue and General Departments.

SIR,

With reference to Government Proceedings No. 3621-56 dated the 5th October last, directing that a separate refund bill be submitted in respect of each individual case, I have the honor to submit the following for the favourable consideration of Government.

2. The practice brought to the notice of Government by the Comptroller of enclosing refund bills in favour of several parties on the appearance of one of them and crediting the balance remaining unpaid to deposit is, no doubt, contrary to Codal rules. But I

Draft as. ord

(4)

(Here copy letter No 1372 & 8th March 1897 from the Dy Commr, Mysore District, re presenting the inconvenience arising in giving effect to the orders contained in Govt Pro: No. 3621-56 / H.290 & 5th Octr 1896 for the Submission of Separate refund bills in respect of each individual claims)

C.J. 25-1896
84-4

No 8200 / H: 688 & 19/3/97 / 23

Copy forwarded to the Comptroller, Mysore Govt, with a request that he will be good enough to furnish Govt, at an early date with his opinion on the course Suggested by the Dy Commr

"By Order"

Secy's order

19/3/97
For Secretary

(5)

G.O. 215-1896
Rl-5

Answer
accepted

REVENUE 6622
1897 7C 553
9 APR 97
DEWAN'S O.

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore
~~Gl. & Rev:~~ *Dept.* S

Dated 31-3-97

Despatched 7-4

Received

~~*R. P.*~~ *No.* 6245
No.
Enc: 2

SUBJECT MATTER.

Draft Reply as follows

In completion this correspondence
comments of Chief Engineer
and Collector in
necessary orders
be passed

1/4/97

19/4/97

For draft
vide letter

Subs with draft
24/4

States that under
article 247(c) a
refund cannot be
made on the receipts
by an official.

Rev
8.4.97

Rep
21/4/97
for Secretary
Submitted for orders.
21/4/97

P.S. to
16/4
17/4/97

17/4/97

No. 6245 OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 31st March 1897

From

E. R. SUBRAYER, Rsq

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,
Revenue and General Depts.

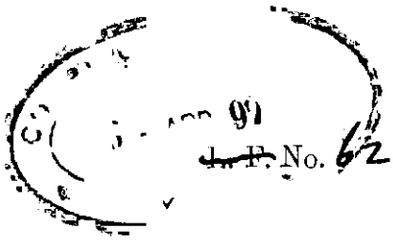
Sir,

With reference to your Memo No. 8200 / M. 688 dated 19th March 1897 forwarding for my opinion his No. 1372 dated 8th ~~Instant~~ ejdem from the Deputy Commissioner Mysore regarding the payment of Refund bills, I have the honor to state that under article 247(c) a Refund cannot be made on the receipt of an official and lodged in deposit pending demand and it is much more therefore objectionable to draw the amounts due to Revenue parties on the receipt of an official and to keep the unexpended balance in his private chest without bringing the same into

public

public Account Further no
watch can be kept over such
balances nor can this Office
see that payment has in fact
been made, and has been
made to the proper person which
is one of the main objects of
audit and which is not fulfilled
under the present system of
audit

It is true in the case of
Establishment bills the pay of
those officials who do not re-
present themselves for payment
is kept with the Heads of
Departments but only up to the
end of the month, when the
amount is refunded by short
drawal in the next bill, but
not remitted to Treasury in
cash as stated by the Deputy
Commissioner If that procedure
be adopted in case of Refund
bills as suggested the unexpended
amounts may remain with
the



No. 6245 OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, 31st March 1897

From

E. R. SUBRAYER, Rsq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Revenue and General *Dept.s*

Sir,

With reference to your Memo No. 8200 / Ft 688 dated 19th March 1897 forwarding for my opinion No. 1372 dated 8th ~~Septr~~ idem from the Deputy Commissioner Bysore regarding the payment of Refund bills, I have the honor to state that under article 247(c) a refund cannot be made on the receipt of an official and lodged in deposit pending demand and it is much more therefore objectionable to draw the amounts due to Revenue parties on the receipt of an official and to keep the unexpended balance in his private chest without bringing the same into public

Officer who draws it for any
length of period, and may altogether
perhaps escape the attention of the
Audit Department.

Under the same article quoted
above, refunds can be drawn
only on the appearance and on
the receipt of the person entitled
to receive the amount sanctioned
to be refunded

The only objection which
the Deputy Commissioner raises
is on the score of the extra
clerical labour involved
in repeating the same remarks
and identical reasons in the
numerous individual bills —
pertaining to the simple case

But the work can be minimized
by using printed forms in
all cases and submitting a
consolidated bill in which the
names of the several parties
may be entered giving only —
- serial numbers with the
remark

the Officer who drew it for any length of period, and may altogether perhaps escape the attention of the Audit Department

Under the same article quoted above, Refunds can be drawn only on the appearance and on the receipt of the person entitled to receive the amount sanctioned to be refunded -

The only objection which the Deputy Commissioner raises is on the score of the extra clerical labour involved in repeating the same remarks and identical reasons in the numerous individual bills pertaining to the single case -

But the work can be minimized by issuing printed forms in all cases and submitting a consolidated bill in which the names of the several parties may be entered giving cor - -responding numbers with the remark

remark and reasons entered in the columns provided therefor against all the names accompanied by individual bills bearing the corresponding numbers as subsidiary bills in which the remarks and reasons and the Treasury Officers certificate need not be repeated.

The sanction of the Government being recorded on the consolidated bill and sent to this Office with the subsidiary bills the latter will be duly audited, registered and sent to the Deputy Commissioner for payment being made to the parties as they appear after obtaining their acquittance duly recorded on the bills as required by the rules. Sample bills are sent herewith.

I have the honor to be
Sir
Your most Obedient Servant

E. Mongrain

Comptroller

..... District ..... Refund Bills (Consolidated)

No. Payee	Name of payee	Amount to be refunded	Grounds of Refund	Date on which the amounts claimed credited in the Treasury account	The Head of Account under which it is credited
1	Bommagowda	12 -			
2	Ramanna	10 -			
3		-			
4		-			
5		-			
6		-			
7		-			
8		-			
	Total Rs				

The ——— 1897

Deputy Commissioner

Certified that the amounts have been credited in the accounts as shewn above.

Treasury Officer

District — Refund Bill (Subsidiary) Consolidated (No 7)

Sub number							
-2-	Ramanna	do					

By Deputy Commissioner

Draft as here written

(b)

Read: —

Government Proceedings No 3621—56 dated 5th October 1896 (Fl 290) directing the Submission of Separate Refund Bills in respect of each individual claim.

G. 2 23-1896

Gl. 6

Letter No 1372 dated 8th March 1897 from the Dy Commissioner of the Mysore District, representing the inconvenience felt in the matter of Submitting Separate Refund Bills when, in a Single case such as the breach of a Bank, Several persons owning lands are entitled to ~~refu~~ the refund of the money paid by them.

also — Letter No 6245 dated 31st March 1897 from the Comptroller to the Govt

In Solution

of Mysore, (proposing the
mode in which Refund
Bills should be prepared
& submitted for sanction).

Order thereon. No. 9402-434 dt 25/4/97
Fl: 841

The Comptroller's suggestion
commends itself to Government
and its adoption is accordingly
sanctioned.

P. M. 22/4/97 H 25/4/97

Secretary.

D D 21/4/97
24/4/97

To The Dy Commissioners of
Districts.
" Comptroller.
" Heads of other Departments.

1896 97

GOVERNMENT OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 25th April 1897

No. 9402-434.
Fl. 841

Directing the adoption of the Comptroller's suggestion *in re* the submission of separate Refund Bills in respect of each individual claim.

SBP—9-6-99—250

READ —

Government Proceedings No. 3621-56—Fl. 290, dated 5th October 1896, directing the submission of separate Refund Bills in respect of each individual claim.

Letter No. 1372, dated 8th March 1897, from the Deputy Commissioner of the Mysore district, representing the inconvenience felt in the matter of submitting separate Refund Bills when, in a single case, such as the breach of a tank, several persons owning lands are entitled to the refund of the money paid by them.

ALSO —

Letter No. 6245, dated 31st March 1897, from the Comptroller to the Government of Mysore.

With reference to your memo No. 8200—Fl. 688, dated 19th March 1897, forwarding for my opinion No. 1372, dated 8th idem, from the Deputy Commissioner, Mysore, regarding the payment of Refund Bills, I have the honor to state that under Article 247 (a) a refund cannot be made on the receipt of an official and lodged in deposit pending demand, and it is much more therefore objectionable to draw the amounts due to several parties on the receipt of an official and to keep the unexpended balance in his private chest, without bringing the same into public account. Further, no watch can be kept over such balances, nor can this office see that payment has as a fact been made, and has been made to the proper person, which is one of the main objects of audit, and which is not fulfilled under the present system of audit.

2. It is true in the case of Establishment bills the pay of those officials who do not present themselves for payment is kept with the Heads of Departments but only up to the end of the month, when the amount is refunded by short drawal in the next bill, but not remitted to Treasury in cash, as stated by the Deputy Commissioner. If that procedure be adopted in the case of Refund Bills as suggested, the unexpended amounts may remain with the officer who drew it for any length of period, and may altogether, perhaps, escape the attention of the Audit Department.

3. Under the same Article quoted above, refunds can be drawn only on the appearance and on the receipt of the person entitled to receive the amount sanctioned to be refunded.

4. The only objection which the Deputy Commissioner raises is on the score of the extra clerical labor involved in repeating the same remarks and identical reasons in the numerous individual bills pertaining to the single case.

But the work can be minimized by using printed forms in all cases and submitting a consolidated bill in which the names of the several parties may be entered, giving consecutive numbers with the remarks and reasons entered in the column provided therefor against all the names, accompanied by individual bills bearing the corresponding numbers as subsidiary bills, in which remarks and reasons and the Treasury Officer's certificate need not be repeated.

5. The sanction of the Government being recorded on the consolidated bill and sent to this office with the subsidiary bills, the latter will be duly audited, registered and sent to the Deputy Commissioner for payment being made to the parties as they appear, after obtaining their acquittance duly recorded on the bills as required by the rules. Sample bills are sent herewith.

.....District.....Refund Bill No. 1 *(Consolidated)*.....

No. of Payees.	Name of Payee.	Amount to be refunded.			Grounds of refund.	Date on which the amounts claimed credited in the Treasury account.	The head of account under which it is credited.	Remarks.
		Rs.	a.	p.				
1	Bommegauda ...	12	0	0				
2	Ramanna ...	10	0	0				
3	...							
4	...							
5	...							
6	...							
7	...							
8	...							
	Total...							

The.....1897

Deputy Commissioner.

Certified that the amounts have been credited in the accounts as shown above.

Treasury Officer.

Financial, dated 25th April 1899.

.....District.....Refund Bill (Subsidiary). Consolidated (No.).

Sub-No.	Name of Payee.	Amount to be refunded.	Grounds of refund.	Date on which the amounts claimed credited in the Treasury account.	The head of account under which it is credited	Remarks.
		Rs. a. p.				
2	Ramanna	10 0 0				
	Total ...					

Deputy Commissioner.

No. 2402-434—Fl. 841, DATED BANGALORE, 25TH APRIL 1897.

ORDER THEREON.—The Comptroller's suggestion commends itself to Government, and its adoption is accordingly sanctioned.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioners of Districts.
The Comptroller to the Government of Mysore.
The Heads of other Departments.

Exd.—C.V.